



HHS TRANSMITTAL 97.1  
Departmental Accounting Manual  
Issue Date: 1/31/97

Page 1

### **Material Transmitted**

Chapter	0-30	Table of Contents (pages 1-3).
Chapter	3-10	The Federal System of Funds, Related Accounts and Symbols (pages 1-8).
Exhibit	3-10-A	HHS OPDIV/Subordinate Organization Symbols (page 1).
Chapter	4-10	Appropriation Symbols and Titles (page 1).
Chapter	4-30	Common Accounting Number (pages 1-7).
Chapter	5-30	Federal Agencies' Centralized Trial-Balance System (FACTS), (pages 1-3).
Exhibit	5-30-A	HHS Standard General Ledger Accounts Crosswalked to Treasury Accounts (pages 1-6).

### **Material Superseded**

Chapter	0-30	(page 1 : 91.3 ).
		(page 2 : 94.3 ).
		(page 3 : 95.1 ).
Chapter	3-10	(pages 1 - 4 : 88.5 ).
		(pages 5 - 6 : 95.1 ).
		(pages 7 - 8 : 88.5 ).
Exhibit	3-10-A	(page 1 : 95.1 ).
Chapter	4-10	(page 1 : 88.6 ).
Chapter	4-30	(pages 1 - 3 : 88.7 ).
		(page 4 : 95.1 ).
		(pages 5 - 8 : 88.7 ).
Chapter	5-30	(pages 1 - 3 : 95.2 ).
Exhibit	5-30-A	(page 1 : 96.1 ).
		(pages 2 - 6 : 95.2 ).
Chapter	10-10	(pages 1 - 4 : TN-9 ).
		(page 5 : TN-23).
Chapter	10-53	(pages 1 - 10 : 85.1 ).

### **Background**

Chapter 0-30 is being revised to change the title to "Table of Contents" and to reflect the deletion of Chapters 10-10, Accounting for Purchases from GSA Under the Fedstrip System, and 10-53, The Regional Accounting System. These chapters are being removed because the method of accounting has been superseded by other systems.

Chapter 3-10 along with Exhibit 3-10-A is being revised to reflect minor changes contained in I TFM 2-1500 dated July 1995. Other minor revisions were made to update the text for recent organizational changes in the Department.

Chapter 4-10 is being revised to inform users of the changes set forth in I TFM 2-1500 dated July 1995. The TFM chapter no longer includes Appendix 1 which describes account symbols and titles. This information is now available as a supplement to the TFM titled "Federal Account Symbols and Titles" also known as FAST Book. Other minor changes are made to update the text.

Chapter 4-30 is being revised to update departmental OPDIV Code for recent organizational changes and for other minor changes.

Chapter 5-30 and Exhibit 5-30-A have been updated to conform with minor changes made to I TFM 2-4000 "Federal Agencies Centralized Trial-Balance System (FACTS)" issued under TFM Transmittal Letter No. 565 dated July 25, 1996.

### **Filing instructions**

Remove superseded material and replace it with the new material. Post receipt of this transmittal to the HHS Checklist of Transmittals and file this transmittal in sequential order after the checklist. Please note that Transmittal 97.1 follows Transmittal 96.2.

George H. Strader  
Deputy Assistant Secretary, Finance

Distribution: MS: HRCF-101